

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

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#### Public Health Department

#### Notification

13/2/88-I/PHD

In exercise of the powers conferred by sub-section (3) of section 1 of the Pharmacy Act, 1948 (Central Act 8 of 1948) (hereinafter referred to as the 'said Act'), the Government of Goa hereby appoint the first day of January, 1989 as the date for the purpose of the Chapter III of the said Act in the State of Goa.

By order and in the name of the Governor of Goa.

*L. J. Menezes Pais*, Under Secretary (Health).

Panaji, 20th December, 1988.

### Finance (Revenue and Control) Department

#### Notification

3/1/84/FIn(R & C)

#### Interest-free Entertainment Tax Deferment Scheme

The interest free Entertainment Tax Deferment Scheme will be in operation from 1st January, 1989 and will remain in force until further orders.

#### 1. COVERAGE

1.1. This Scheme will be applicable to those Cinema Theatres located in the villages of the State of Goa having a population of 10000 (ten thousand) or less.

#### Eligibility Conditions

1.2. The proprietors of the cinema theatres who fulfil the following conditions are eligible for the incentives covered under the Scheme.

- (a) The cinema theatres which are located in the rural areas with a village population of 10000 (ten thousand) and less.
- (b) The cinema theatres which are commissioned from 1-4-1980 onwards.

#### Eligibility Certificate

1.3. Eligibility Certificate shall be issued by the Mamlatdar of the Taluka concerned based on the population of the village and taking into consideration the date of commissioning of the cinema theatre.

1.4. The decision of the Mamlatdar subject to such direction as the Government may issue from time to time in this regard, will be final and binding on the eligible Proprietors of the Cinema theatres.

1.5. The Commissioner of Entertainment Tax will issue a Certificate of Entitlement on the basis of Eligibility Certificate issued by the Mamlatdar. The Eligibility Certificate will be effective from the date specified in the Certificate of entitlement.

#### Effective Steps

1.6. The Proprietor of the Cinema theatre shall be in effective possession of land on which the Cinema theatre is constructed/to be constructed. In case the land and theatre building are not in the name of the proprietor, sufficient security shall be obtained by the Commissioner.

1.7. In the case of partnership Firm or a Company or a Co-operative Society or a Trust, the Registration of the Partnership Firm or Company or Society or Trust under the relevant Act should have been obtained.

1.8. Clearance from Local Panchayats/Municipality should have been obtained for commissioning the Cinema theatre.

1.9. Required Licence under Cinematograph Act, 1952, should have been obtained from the concerned Licensing Authority, and the validity of such licence should continue till the unit is covered under this Scheme.

1.10. The arrangements for finance for the project should have been completed to the satisfaction of the Mamlatdar.

1.11. The Unit should have acquired loan from the financing Bank for its immovable and movable assets.

1.12. The proprietor of the cinema theatre shall not transfer the Management to other person including Firm/Corporate body/Society from the date of his admission to this Scheme till the entire loan under this Scheme is repaid to the Government.

1.13. The proprietor of the Cinema theatre getting benefit under this Scheme shall not sell the

Cinema theatre and other movable property for minimum five years after repayment of the loan.

## **GENERAL PROVISIONS OF THE ENTERTAINMENT TAX DEFERMENT SCHEME**

### **Agency for implementing the Scheme**

2.1. Mamlatdar of the concerned Taluka shall implement the Scheme for the Cinema theatres located in his respective Taluka.

### **Application for eligibility**

2.2. The application for eligibility shall be filed by the eligible proprietor of the Cinema theatre only after it has taken all the initial effective steps. Any application filed prior to the completion of initial effective steps shall not be entertained by the Mamlatdar concerned. The application for eligibility should be supported by the documentary evidence in regard to the completion of effective steps.

### **Claims for incentive**

2.3. No right or claim for any incentives shall be deemed to have been conferred merely by virtue of the fact that the Proprietor of the Cinema theatre has fulfilled the conditions of the incentives. The incentives cannot be claimed unless an Entitlement Certificate has been issued by the Commissioner of Entertainment Tax on the basis of the Eligibility Certificate issued by the Mamlatdar concerned for the purpose.

2.4. Subject to the provisions of the Goa, Daman and Diu Entertainment Tax Act, 1964, and the rules made thereunder and the conditions/stipulations in the Certificate of Entitlement issued by the Commissioner of Entertainment Tax, the payment of Entertainment Tax liability as per returns in Form ET-1 to be furnished for any period covered by the Eligibility Certificate or as finally assessed thereunder shall be deferred. The Entertainment Tax liability as per the returns as deferred shall be paid by the proprietors of the cinema theatres after five years in five equal instalments subject to such conditions as may be fixed by the Commissioner of Entertainment Tax at the time of issuing the Certificate of Entitlement.

### **Maintenance of Accounts**

3.1. Instead of affixing Entertainment Tax Stamps on each ticket, a seal of the Mamlatdar shall be affixed on the tickets and a record of tickets so affixed with the seal shall be maintained by the Mamlatdar as per the register prescribed at *Annexure - I*.

3.2. The proprietors of the cinema theatres should produce the ticket books printed as per rule 9 of the Goa, Daman and Diu Entertainment Tax Rules, 1965, to the Mamlatdar for affixing the seal.

3.3. The Mamlatdar after making necessary entries in the prescribed register for having determined the Entertainment Tax/Surcharge payable on such tickets shall affix his office seal on each ticket and then handover them to the proprietor of the Cinema theatre after obtaining his signature for

having received the ticket books back duly affixed with the seal.

3.4. The Mamlatdar shall intimate to the Commissioner of Entertainment Tax the details of tickets so affixed with his office seal for the purpose of issue for admission to the Cinema theatres within 10 days from the date of handing them over to the proprietor of the Cinema theatre.

3.5. The Mamlatdar shall within 10 days of every next month furnish to the Commissioner of Entertainment Tax a statement showing the details of Entertainment Tax/Surcharge payable by each proprietor of Cinema theatre under their respective jurisdiction as per the returns filed in Form ET-1 by the said proprietors for the previous month.

3.6. The Mamlatdars shall also inform the proprietors of the cinema theatres the quantum of entertainment tax/surcharge payable by them for the previous month but for its deferment.

3.7. The incentives by way of deferral will be admissible to the eligible proprietor of Cinema theatres under this Scheme only to the extent of the quantum of Entertainment Tax/Surcharge payable. The period for which the tax liability will be deferred, shall be five years and payable thereafter in five equal annual instalments in respect of proprietors of cinema theatres eligible under this Scheme.

3.8. The Commissioner of Entertainment Tax shall be entitled to call for any information/details pertaining to any period in order to ensure that the Entertainment Tax incentives drawn/availed of, is well within the frame-work of the scheme.

3.9. Failure on the part of the eligible proprietor of cinema theatre to submit any of the information/documents by the time indicated in para 3.7, will tantamount to breach of the provisions of the incentives entailing suitable action as provided under the procedure including the action to cancel the Eligibility Certificate/premature recall of incentives drawn/immediate repayment of the deferred tax.

3.10. The Commissioner of Entertainment Tax shall take prompt action to cancel the Eligibility Certificate in case any proprietor of the Cinema Theatre fails to furnish the required return in Form ET-1.

3.11. In case of failure on the part of the eligible proprietor of Cinema Theatre to abide by any of the conditions under this Scheme the Government shall take appropriate action including cancellation of licence issued under Cinematograph Act, 1952. However, before taking this action the Government through Competent Authority shall issue a show cause notice to the proprietor of cinema theatre calling for his explanation as to why the licence shall not be cancelled.

3.12. If any proprietor of the Cinema Theatre covered under this Scheme fails to comply with the terms and conditions stipulated in this Scheme, the Commissioner or any other Officer authorised by him in writing shall impose an interest @ 10% per annum on the entertainment tax payable by such person as on the date in addition to a penalty equal to the amount of such interest.

3.13. The amount of entertainment tax or interest or penalty so recoverable under clause 3.12, shall be recoverable as an arrears of land revenue.

### ANNEXURE I

Record of Tickets Sealed (Stamped) by the Mamlatdar for Issuing Admission to the Theatre

Name of the Proprietor of the Cinema Theatre: ...

Name of the Cinema Theatre: ...

Date	Class of admission	Serial Nos. of tickets on which seal is affixed	
		From	To

No. of tickets affixed with seal

Initial of clerk who affixed the seal on the ticket

Signature of Mamlatdar

Signature of the Proprietor for having received the tickets duly affixed with the seal

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Fin. Exp.)

Panaji, 15th December, 1988.

### FORM E. T. — 1

#### Daily Return of Entertainment Tax

(To be filed by the Proprietor of Cinema Theatre enjoying the benefit of Entertainment Tax Deferment Scheme)

Name of the Proprietor of Cinema Theatre ...

Date ...

Name of the Cinema Theatre ...

Name of the Movie ...

Taluka ...

Village ...

Classes of admission	Rate of admission (including Ent. Tax./ Surcharge) (A+E. T.+ Surcharge)	Tax pay- able on each ticket		Serial numbers of tickets sold show-wise										Total No. of tickets sold	Total pay- ment for admis- sion	Total tax payable	
				(exact time to be indicated against each show)												Ent. Tax	Sur- charge
		1st show		2nd show		3rd show		4th show		5th show							
		Ent. Tax	Sur- charge	From	To	From	To	From	To	From	To	From	To				
<hr/>																	
Balcony ...		Upper Stall ...				Lower Stall ...				Any other class (by its name) ...							
	Total Entertainment Tax payable																
	Total Surcharge payable																
	Total Tax payable																

Signature of the Proprietor

#### Daily record of Entertainment Tax payable by Cinema Theatres enjoying the benefit under Interest Free Entertainment Tax Deferment Scheme

Name of the Proprietor of Cinema Theatre ...

Taluka ...

Name of the Cinema Theatre ...

Village ...

Date	Serial numbers of tickets sold class-wise (Rate of tickets of each class is to be shown below)				Total No. of tickets sold	Total payment for admission	Tax payable		Initials of Mamlatdar
	Balcony	Upper Stall	Lower Stall	Any other class					
	Rs. ...	Rs. ...	Rs. ...	Rs. ...			Ent. Tax	Sur-Charge	

#### INSTRUCTIONS:

1. Separate Register is to be maintained for each Theatre.
2. Details pertaining to daily sale of tickets and Entertainment Tax/Surcharge payable on the tickets sold are to be posted in this register daily by a responsible Officer under the direct supervision of the Mamlatdar who will have to attest each entry daily.
3. The register is to be closed for each month and tax/surcharge payable for each month have to be totaled and a summary of Entertainment Tax/Surcharge payable may be shown month-wise at the end of the register in order to determine the Entertainment Tax/Surcharge payable yearly.

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